	ART.	SEC.	PAGE
Taxes—Cont'd:			
STATE TAX COMMISSIONER:			
County commissioners and appeal			
tax court to alter, correct and re-	•		
vise valuations and assessments of			
property and to strike off property			
not subject to valuation or assess-	04	150	1000
ment	81	158	1860
Domestic corporations to file copy of			
certificate of incorporation with	0.4	455	1050
commissioner; penalty for failure,	81	157	1859
List of stockholders of all corpora-			
tions to be furnished annually by			
proper officer to county commis-	04	150	1000
sioners and appeal tax court	81	159	1860
List of non-resident stockhold-			
ers also to be furnished; pen-	01	150	1861
alty	81	159	1901
Penalty for failure to furnish	04	150	1001
said list	81	159	1861
Requirements as to making up	04	450	1001
such lists	81	15 9	1861
Minimum valuations for shares of	64	450	= 0.0=
stock	81	159	1861
No credit for any holdings of state			
and city stock debts held as secu-	01	163	1868
rity or collateral for loans	81	109	1909
Non-resident owners; corporate stock			
taxed to, for county and municipal purposes; where	81	162	1863
Penalty for failure of proper officer	01	102	1000
to perform duties imposed herein.	81	161	1862
To make statement; mode of re-	01	101	1002
covery and costs thereof	81	154	1858
To pay state tax; mode of recov-	01	101	2000
ery and costs thereof	81	155	1858
Railroad corporations paying gross	0-	200	
receipts tax; exempt from state			
tax on stock or property; if taxed			
locally on property to be exempt			
from local taxation on shares of			
stock	81	162	1864
Real estate of corporations; state-	O1	102	1001
ment by corporation; valuation of			
by local authorities; report to com-			
missioner thereof; mode of ascer-			
taining value of stock; certifica-			
tion of this value to local authori-			
ties; local taxes on stock to be col-			
lected from corporation	81	162	1862-1864
Resident owners; corporate stock		_ - -	
taxed to for county and municipal			
purposes; where	81	162	1863
Return to comptroller of valuations			
of capital stock; notification to			
corporations; appeals; determina-			
tion of	81	165	1869
Taxpayers. (See "Equity", sub-title "In-			
ebriates".)			
May appeal from county commission-			
ers	5	84	173
Overpayment by; claims for, against	~ -	-0	21 2=
state	95	13	2165